

## EXHIBIT #12

# **IRS Processing Codes and Information**

**Formerly Titled:  
ADP and IDRS Information**

**2010**

**For Public Release**

**Official Use Only Data has been replaced with** 

## **Section 8. Master File Codes**

### **1 Nature of Changes**

<b>Description</b>	<b>Page No.</b>
The Term IRAF has been Deleted	
Updated Subsection 2	8-2
Updated Subsection 3	8-84
Updated Subsection 4	8-55
Updated Subsection 8	8-66
Updated Subsection 9	8-81
Reserved Subsection 10 - IRAF	8-106
Updated Subsection 15	8-112
Updated Subsection 16	8-113
Updated Subsection 17 - Added CRN 252	8-129
Added AUR Process Codes (Tax Year 2003 to Present) to Subsection 19	8-145
Added new AC Codes (790 -799)	8-156
Updated Subsection 21	8-146

### **2 Transaction Codes**

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at MCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

The definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or computer generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IMF using TC 840.

Refer to Handbook 2.24.1 for obsolete transaction codes.

Refer to Section 13.06 for pending transaction and merged related codes.

#### **Reversal Codes**

An "R" following the transaction code indicates the transaction has been reversed.

The Reversal Code indicates the transaction has been reversed. Its valid values are "0", indicating no reversal and "1" indicating a reversal. An 'R' following the transaction code display indicates the transaction has been reversed.

IMF Payment or penalty transaction codes ending with a transaction code of "3" which are NOT LISTED in this section are actually reversed transactions which originally ended with a transaction code of "0". For programming purposes, the "0" in the third position of the transaction code has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been reversed. However, for account analysis purposes, those IMF payment/penalty transaction codes ending with a "3" which are NOT LISTED in this section should be treated as transactions which have been reversed (reversal code = "1").

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
121		E	Employee Plan Characteristics	01, 03, 06, 07, 09, 53 60, 61, 62, 72, 73, 78	Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4578, 5300, 5301, 5303, 5306, 5306SEP, 5307 and 5309.
122		E	Reversal of Employee Plan Characteristics	77	Reverses TC 121.
123		E	Update of Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78	Updates Employee Plan Characteristics.
125		E	Termination	10,11	Form 5310 Posts a complete termination of an Employee Plan (Doc Code = 10). Form 5310-A posts a merger, consolidation or transfer of an Employee Plan (Doc Code = 11)
126		E	Reversal of Termination	77	Reverses TC 125.
127		E	Administrator Data Change	64	Changes the Name, Address or EIN of the Plan Administrator.
128		E	Administrator Data Change	64	Replaces the Plan Name and Administrator Data
129		I	HHS Request	57	Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).
130		I/B	Entire Account Frozen from Refunding	77	Entire account is frozen from refunding, overpayment is applied to NMF. Credits of \$25.00 or more. Overpayments in excess of \$24.99 will cause a CP44 to be generated. IMF: Freeze only if more than \$24.99. TC 131 or TC 824 will reverse all previously posted TC 130s See note below (TC 824 may or may not have a money amount). Credits under \$25.00 before interest will be refunded, but TC 130 Freeze will not be released. TC 130 with closing code 03, 12, or 24-32 should correspond to a BMF liability written off with TC 530 and will have similar TC 130 closing code.
131		I/B	Reversal of TC 130 Refund Freeze	77	Releases the TC 130 Account refund freeze if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present. DMF: agency refund of a prior offset of refund reversal correcting a prior agency refund.
132		I	Reversed TC 130	Generated Transaction	A TC 130 which was reversed.
136		B	Suppress FTD Alert	77	Suppress issuance of Federal Tax Deposit FTD) Alert.
137		B	Reverse Suppress	77	Reverses TC 136.
140		I	IRP Delinquency Inquiry	Generated Transaction	Establishes Entity and/or Tax Module and Status Code 02 (Delinquency Inquiry) within the affected tax module.
141		I/B/E	Delinquency Inquiry	Generated Transaction	Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module,

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
483		I/B	Correction of Erroneous Posting of TC 480 Returned (Not Processable)	77	Records information that TC 480 OIC was posted in error. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.
488		B	Installment and/or Manual Billing	77	Updates Module status to "14", deletes any TDA deferred actions pertaining to the module, and (on non cc "S" Form 1041) establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706).
489		B	Installment Defaulted	77	Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.
490		P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.
494		B/I	Notice of Deficiency	77	Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
495		B/I	Closure of TC 494 or correction of TC 494 processed in error	77	Closure of Notice of Deficiency or Notice of Deficiency processed in error. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
500		I	Military Deferment	77	Suspends Collections Status Expiration Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 50 or 51. See Section 11 Collection, for appropriate closing codes.
502		I	Correction of TC 500 Processed in Error	77	Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases Hold established by TC 500. TC 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.
503				77	TC 500 changed to 503 when posting TC 502
510		I	Releases Invalid SSN Freeze on Refunds	77	Releases invalid SSN freeze indefinitely, as long as SSN/Name Control remain unchanged.
520		I/B	IRS Litigation Instituted	77 or Generated Transaction	Freeze is released by TC 521 or 522. Some CCs suspend CSED. See Section 11.08(6). For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary or (B) Both can be used to identify which taxpayer the extension applies to. (See Section 11 for appropriate closing codes)
521		I/B	Reversal of 520	77	Records reversal of a previously posted TC 520. If TC 520 posted prior to cycle 8624, TC 550 must be input to extend the CSED. Refer to section 11 for specific CC reversal activity.
522		I/B	Correction of 520 Processed in Error	77	Indicates and reverses previously posted 520's as an error, and causes Closing Codes, if 70-89, to be updated to zeros.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Indicators.
970		B	F720 Additional Schedules; or  F945 liability amounts from F945-A and related dates  F941 liability amounts from Schedule B and related dates	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.  Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A.  Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971		B/I/A	Miscellaneous Transaction	77	Performs different actions based on the Action Code which are listed separately.
972		B/I	Reverses Amended/Duplicate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973		B	Application for Tentative Refund F1139 Processed Return Filed-8038 Series Return and Additional Filing of Form 5330	84	Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/1993). Tax liability assessed from additional original filing of Form 5330 and the posting of Form 8038 Series Return.
976	Credit	B	Posted Duplicate Return	Generated Transaction	Identifies the input return (TC 150) which caused a duplicate posting condition. Also identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 posted; in that case, CP 293 will be issued. Except for Forms 1065, with PIA Codes of 6212 or 6218, tax module is frozen from offset/refund until an Examination (TC 30X) or DP adjustment (TC 29X) is posted subsequent to TC 976 posting.
976	Credit	I	Posted Duplicate Return	Generated Transaction	Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 Indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP Tax (TC 29X) Adjustment.
976		E	Posted Duplicate Return	Generated Transaction	Generated by a corrected unpostable 808 TC 150 to identify a duplicate return.
977	Credit	I/E	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL	Generated Transaction	Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
996		B/I	Follow-up on Uncollectible	Generated Transaction	Transmits information on IMF accounts containing TC 130 with closing codes 03, 12 and 24-32 to the BMF cross-reference which has been 53'd to reactivate the BMF account if the closing code condition has been met on the IMF. Updates entity.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.

### 3 MF and IDRS Collection Status Codes

The Master File codes are MCC computer generated as a result of the computer analysis after a transaction has posted to the Master File. The Status Code designates the current collection status of the module and will appear on the MCC transcripts and on IDRS. The ten-digit abbreviations appear on the MCC transcripts only. IDRS Status Codes which are unique to IDRS or vary in meaning from similar MF status codes are identified by \*.

Code	File	Abbreviation	Explanation
00	I/B	RT NOT FIL	Module is established but return is not filed.
02**	I/B/E	DEL STATUS	Return not posted; letter of inquiry mailed.
03**	I/B/E	TDI STATUS	IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11. for a definition of these indicators)
04	I/B	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 1041, 990C, 990T and 1120.
05	B	7004 UNDER	7004 filed, underpaid installment notice sent. (990C, 990T, 1120 modules only.)
06	I/B/E	NO DEL RET	Delinquent return not filed. Collection activity suspended while examination or criminal investigation review, or until another tax period posts to the Master File.
08	B		CAWR-SSA IND = 1 cases. SSA working case, but not yet referred to IRS for followup. MFT 88.
09	B		CAWR and SSA IND = 2 cases. WIRS ordered and case is awaiting documents from WIRS. MFT 88.
10	I/E	RT NT EVEN	Status Code 10 converted to status code 12, effective January 2002.
	B		CAWR case in suspense, awaiting receipt of research for next action. MFT 88.
11	B	MOD BAL	CAWR module in balance. MFT 88.
12	I/B	R OP OR PD	Return is filed or assessed or, if MFT 13, TC 240 posted, overpaid or subsequently collected.
*12	N		Full Paid-generated in response to Command Code STAUP or when TC 291 appends to a module in IDRS Status 89 and the IDRS module balance is less than tolerance.
13	B	R INSF REM	Return filed and assessed; inquiry letter sent regarding insufficient installment remittance—Form 990C, 990T, 1120, 2290 and 4638 only. Credit cannot be offset into the module.
14	B	INSTAL MBL	Form 1041 (without CC 5), or Form 706, 706NA, 4638,* 990C, 990T, 1120 and

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Code	File	Abbreviation	Explanation
			2290 return is filed and assessed; or returns with Condition Code 5 (1120, 1041, 990C, 990T) filed and assessed. Balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C and 990T must have CC 5.
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.
19	I/B	R BAL NDUE	Status code 19 converted to status code 21, effective January 2002.
20	B	RET INSTAL	Return filed and assessed—installment basis and current—Forms 990C, 990T, 2290, 4638 and 1120 only. Credits cannot be offset into the module.
20	I	IDRS CP 501 NOTICE ISSUED	Return filed and assessed; First Notice issued. No longer being input but can be present on file.
21	I/	IMF SETTLEMENT NOTICE	Return is filed and assessed or, if MFT 13, TC 240 posted—First Notice issued. Also update to Status 21 in the cycle the duplicate freeze is present and TC 606 criteria are met.
	B		CAWR Federal Entity. Correspondence issued. MFT 88.
22	I/B	TDA REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA issued, ACS. If module overpaid in Status 22, the status will not be updated to status 12 until the assessed module balance has been reduced to zero.
22	B	TDA REG	Return is filed and assessed; TDA issued, ACS, Queue, ICS, or paper.
*22	N		TDA—Generated when one or more modules balance due meets the established TDA tolerance, or in response to CC STAUP.
23	I/B	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA tolerance.
24	B		CAWR Undeliverable (no SSA IND = 2 cases). MFT 88.
*24	I/B	TDA REG	Return filed and assessed; TDA issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
25	B		Open CAWR and SSA IND = 2 cases. Case referral to Exam. MFT 88.
26	B		CAWR - SSA IND = 2 cases. BMF Status to CAP when TC 986 ST CD 91 attempts to post. MFT 88.
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
27	B		Open CAWR and SSA IND = 2 cases. Case Referral to CI. MFT 88.
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.
29	I/B	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.

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Code	File	Abbreviation	Explanation
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.
29	I/B	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.
31	B	CLOS EXAM	CAWR and SSA IND = 2 Closed to Examination. MFT 88.
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.
35	B		Closed CAWR (no SSA IND = 2 cases) TC 290 with money amount and TP reply received. MFT 88.
36	B		Closed CAWR (no SSA IND = 2) through research only. MFT 88.
37	B	CAWR	CAWR closed No reply (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
40	B		CAWR - Closed SSA IND = 2; TC 290, RC 549 (for any amount or zero) input to IDRS, BMF update. MFT 88.
41	B		CAWR - SSA IND = 2 cases with TC 290, RC 549 for zero or with \$, entity is either bankrupt or defunct (CC 07 or 10 only) sent from BMF to CAP. MFT 88.
*41	I/B		Stay of Collection (Negotiable Collateral)—Generated when TC 524 with Closing Code (CC) 41 pends to a module. This status suspends all notices except those called for in Collateral Agreements.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
43	B		CAWR or SSA IND = 2 case closed. Late reply received, worked, and closed. MFT 88.
*43	I/B		Stay of Collection (Combat)—Generated when there is a combat freeze on the account and the module is in an active notice or TDA status. TC 500 with CC 50 pends to module. This status suspends all notices except those called for in Combat Deferments.
44	B		Reply to CAWR Correspondence (no SSA IND = 2 cases). MFT 88.
*44	I/B		Stay of Collection (Military)—Generated when TC 500 with CC 51 pends to a module. This status suspends all notices except those called or in Military Deferments.

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Code	File	Abbreviation	Explanation
45	B		CAWR and SSA IND = 2 cases, module re-analysis request. MFT 88.
46	B		CAWR - SSA IND = 2 cases only, undeliverable closed/no new address/end of program (PCD). MFT 88.
*46	I/B		Expired Stay of Collection (Military/Combat)—Generated when a TC 550 pends to a module in IDRS status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.
47	B		CAWR - Closed, Late reply received (needs to be worked). MFT 88.
*47	I/B		Temporary Freeze—Generated when a TC 470 with no CC pends to a module in IDRS notice status. This status suppresses all IDRS balance due notices up to a maximum of 15 cycles, unless reversed by TC 472 or released by 29X, 30X.
*48	I/B		Generated by Command Code STAUP when status 20, 22, 24, 26, 54, 56 or 58 is requested with a significant (non-zero) number of cycles to delay. Suppresses the IDRS balance due notice for up to 15 cycles, depending on control base information.
*49	I/B		Deleted transaction—Generated when certain transactions which altered the IDRS Status, are deleted. Initiates analysis to recover prior IDRS status.
*50	I/B		Revise IDRS Status—Generated by CC STAUP when status 20, 22, 24, 26, 54, 56, 58 is requested and number of cycles requested is 00. Causes module to be accelerated to the requested notice/TDA status.
*51	I/B		Undelivered Notices—Generated by input CC STAUP 5100 if master file status 19 or 21 is present. Accelerates final notice.
*53	I/B		Currently not Collectible Account—Generated when TC 530 with CC 01-08 or 10-39 pends or posts to a module or when TC 470 with 90 or 93 pends or posts to a module. This status suppresses all IDRS balance due notices.
53	N		Currently not Collectible—Generated when TC 530 pends to a module with CC 01-08 or 10-39.
54	I	2 <sup>nd</sup> Notice	IDRS CP 502 Notice Issued.
55	B		CAWR and SSA IND = 2 cases. 1534 C letter issued. MFT 88.
56	I/B	3rd Notice	IDRS CP 503 Notice Issued.
*57	I		Telephone Call Notice (Indefinitely suspended cycle 197927).
58	I/B	4th Notice	IDRS CP 504 Notice Issued.
*60	I/B		Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
*61	I/B		Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.
*63	I/B		Deferred Installment Agreement—Generated when CC IADFR is input to an account. Defers Installment Agreements. This status suppresses all notices except those called for in Installment Agreements.
*64	I/B		Defaulted Installment Agreement—Generated when CC IADFL is input to an account, or whenever an Installment Agreement is defaulted. This status initiates a Notice of Default during weekly update and a TDA eight cycles later.
67	B		CAWR and SSA IND = 2 cases, correspondence other than ST CD 16/21/28/42/55/69/90 issued. MFT 88.
68	B		CAWR and SSA IND = 2 cases, reply received on Interim letter issued. (Action 61 Interim) MFT 88
69	B		CAWR - 98C issued. Case Types 01 and 09 only. MFT 88.
*71	I/B		OIC Pending/Suspend TDA—Generated when an unreversed TC 480 is present in a module, and CC STAUP is input with IDRS Status Code 71. This status suppresses all balance due notices except first notices.
*72	I/B		Litigation/Suspend TDA—Generated when a TC 520 with CC 70-89; (except ccs 71, 72, 75 and 84) is input and posts to a module. This status suppresses all IDRS balance due notices.

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Code	File	Abbreviation	Explanation
*73	I/B		Obsolete as of January 1991, but may still be present on IDRS.
*76	I/B		Immediate TDA Pending—Generated when the First Notice and Immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.
87	B		CAWR SSA IND = 2 cases where IRS indicates case in balance but SSA indicates case is out of balance. MFT 88.
88	B	MOD OUT BL	CAWR and SSA IND = 2 Module out of balance; or, Case returned from CI (ST CD 27), Exam (ST CD 25), or Collection (ST CD 29). MFT 88.
*89	N		Collection Suspended—Generated in response to Command Code STAUP, or when TC 524, 520, 500 or 470 with CC 90 or 93 pends to the module.
90	B		CAWR SSA IND = 2 Case CP-253 issued. MFT 88.
91	B		CAWR SSA IND = 2 Case closed. Could be as a result of systemic penalty assessment from CAWR Automated Program (CAP) or input by TE when a response was received. MFT 88.
92	B		CAWR SSA IND = 2 cases. Response received to CP253 — No automatic penalty assessment made. MFT 88.
93	B		CAWR SSA IND = 2 cases. Undeliverable CP 253. No automatic penalty assessment made. MFT 88.
94	B		CAWR SSA IND = 2 cases. Closed as under tolerance at/by BMF (CAP sent ST CD 91 to BMF). BMF returns ST CD 94 to CAP and posts 94 on master file. MFT 88.
95	B		CAWR - SSA IND = 2 cases. TC 290, RC 549 for zero, input to IDRS and posted to BMF. BMF sends ST CD 40 to CAP. MFT 88.
96	B		CAWR - SSA IND = 2 cases, TC 290, RC 549 with \$ input and posted to IDRS and to BMF. BMF sends ST CD 40 to CAP. MFT 88.
97	B		CAWR reserved
98	B		CAWR and SSA IND = 2 cases. Closed unreconciled, by direction of H.Q. MFT 88.
*99	I/B		Transferred Out/SC Location—Generated when the location codes of a module is transferred out of the SC.
*99	N		Transferred Out/SC Location—Generated when a module in TDA or Suspended Status is transferred out of the Campus, but the account is still within the Campus.
99	B		CAWR - SSA IND = 2 cases. Closed resolved through research (money match). The case is in balance but master file not updated. MFT 88.

†Historical only. (Form 4638 obsolete.)

#### 4 Master File Freeze Codes and IDRS status 48

Master file processing uses alpha codes to identify specific conditions that are generated either systemically, during the processing operation, or manually, through input of a transaction code. These alpha codes are commonly referred to as "freeze" codes. This term is misleading since not all alpha codes indicate activity within a module or account is frozen. Various IDRS conditions also affect the status of a module. Assessment/abatement actions, refunds, offsets, status updates, issuance of TDA balance due notices or suspension of a CSED can be affected by these alpha codes or IDRS conditions.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—A	I/B/A	Duplicate Return Freeze—Initiated by TC 976 return (with or without "G" code) or	IMF: TC29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—U	I/B	Erroneous Refund Freeze (TC 844) Freezes entire account.	TC 845 Account freeze released when all TC 844's in entire account are reversed.
U—	I/B	Installment status 60. Module freeze.	Status updated to other than 60.
V—	I/B	Indicates taxpayer has an outstanding liability on another account. Freezes entire account.	TC 131 or TC 824
—V	I/B	Bankruptcy freeze is set by TC 520 with the appropriate closing code as follows: CC 83/85/88 (freezes assessment actions), CC 87 (freezes refunds), 83/85/88/89 (freezes offsets), CC 89 (allows credit elect transfer), CC 86/87/89 (allows assessment actions), CC 86/89 (allows refunds), CC 86/87 (allows offsets), CC—ALL (suppresses balance due notices and suspends CSED). See Section 11 for additional information.	TC 521/522 with CC 83/85-89. Any TC 521 (IMF/BMF) containing a Statistical indicator.
W—	I/B	The claim pending freeze is set when a TC 470 is posted to a balance due module. The freeze is also set on IMF with TC 840 (if TC 150 without CCC "O" is present and no 29X/30X is present) or TC 976/977. No closing code or CC 90 prevents offset in. Module freeze. BMF MFT 02 only: releases in 52 weeks or TC 472 CC 98, or TC 295, or when total module balance is zero or credit.	See 470 Closing Code Chart in Chapter 11. BMF: MFT 02 only TC 470 CC 98 carry back claim received. Prohibits offsets.
—W	I/B	The litigation pending freeze is set by TC 520 with the appropriate closing code. TC 520 with CC 70, 84, 75-81, suspends running of the CSED unless a TC 550, TC 552 or TC 522 is posted with a later transaction date. Refunds/offsets and credit elects are frozen except under certain conditions (See Section 11.08(6)).	TC 521/522 with the appropriate closing code. Also, reestablish CSED on Chapter XI cases, after plan confirmation by inputting confirmation date with appropriate TC.
—X	I/B	(1)TC 150 coded '0' without a TC 840 already posted. (2)TC 840 (except B.S. 9XX with Julian date less than 400) if no TC 150 present. (3)TC 840 (except B.S. 9XX with Julian date less than 400) if TC 150 without CCC "O" provided module balance is debit. (4)Module contains overpayment but contains CCC "L" or "W" without second name line in the entity. (5) [REDACTED] (6)TC 840 posts to MFT 13 module creating a debit balance. Module freeze.	(1)(4)(5) TC 840. (1)(5) TC 29X with priority code 8. (2) TC 150 or 841 equal to TC 840. (3) TC 29X with priority code 8 (except B.S. 2XX IMF); TC 30X with priority code 8; status 22, 24, 26 or 60; module balance becomes zero or credit; 20 cycles (IMF) or 20 cycles (BMF) have elapsed. (6) a) module balance becomes zero or credit, or b) subsequent posting of TC 29X/30X (TC 241) with priority code 8
X—	A	The manual assessment freeze is set when a module is in credit status and a CCC "X" is present.	When net module balance becomes zero or debit.
X—	I/B	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.

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**Code      Definition**

- 02      NOMRG-011 = Memo freeze already on or duplicate merge attempt
- 03      NOMRG-INA = Inactive Account
- 06      NOMRG-141 = TC 141 Freeze
- 07      NOMRG-EXC = Accounts too large to merge
- 08      NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
- 14      NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
- 42      NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI Location Code and those codes are not equal or only one has a TDI Location Code the code is not equal to the other's Primary Location Code or neither has a TDI Location Code and the Primary Location Codes are not equal.
- 46      NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
- 48      NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuss.DOC64-846 =
- 50      NOMRG-DPL = Duplicate plans and both have an unreversed TC121 or 123.
- 70      NOMRG-AIM = Duplicate tax modules, one with unreversed TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
- 71      NOMRG-DA = Duplicate tax modules and both have an unreversed TC424.
- 74      NOMRG-AMD = Duplicate Tax Modules and one has an unreversed TC977 that posted after a TC420 or TC424 in the other module.

**Attempted Plan Merge (CC EPLAN, TCO11, DLN contains Doc. Code 64)**

- 20      DOC64-DPL = Duplicate plans and each plan has an unreversed TC121 or TC123.
- 23      DOC64-INA = Inactive plan.
- 24      DOC64-420 = Duplicate tax modules and both have an unreversed TC420.
- 28      DOC64-DRT = Duplicate tax modules and both have an unreversed TC150 (original return) or TC977 (amended return).
- 30      DOC64-AIM = Duplicate tax modules and one has a TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
- 31      DOC64-DA = Duplicate tax modules and both have an unreversed TC424.
- 32      DOC64-011 = Merge already taking place on this plan.
- 34      DOC64-AMD = Duplicate tax modules and one has an unreversed TC977 which posted after a TC420 or TC424 in the other module.
- 37      DOC64-EXC = Accounts too large to merge.
- 47      DOC64-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
- 49      DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuses.

**22 TC 971 Action Codes**

For TC 972 (reversal) see Miscellaneous Codes and definitions in IRM 5.19.10.4.

**Action      Definition  
Code**

- 001      TC 150 posted to incorrect TIN/tax period – also for TC 972 (reversal)
- 002      Amended/duplicate return posted to wrong TIN/tax period – also for TC 972 (reversal)
- 003      Re-Input return from wrong TIN/tax period – also for TC 972 (reversal)
- 004      Amended return reprocessed to same module as original – also for TC 972 (reversal)
- 005-009      Reserved
- 010      Amended return/claim forwarded to adjustments.
- 011      Non-receipt of Refund Check

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Action Code	Definition
012	Amended return/claim forwarded to Collection
013	Amended return/claim forwarded to Examination.
014	Amended return/claim forwarded to Statute Control
015	Amended return/claim forwarded to Underreporter
016	International cases – original returns go to Austin and claims go to Philadelphia (IMF)
017	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD – also for TC 972 (reversal)
018	Congressional/PRP indicator
019	TC 154 posted erroneously (EPMF)
020	TC 150 posted to wrong plan number
021	TC 150 posted to wrong plan year ending
022	TC 150 posted to wrong EIN
023	TC 150 posted to wrong plan number and plan year ending
024	TC 150 posted to wrong plan number and EIN
025	TC 150 posted to wrong plan number, plan year ending and EIN
026	TC 97X posted to wrong plan number
027	TC 97X posted to wrong plan year ending
028	TC 97X posted to wrong EIN
029	TC 97X posted to wrong plan number, plan year ending and EIN
030	Cross-Reference Information for TC 840/841 Refund reversals
031	Full Bankruptcy Discharged – also for TC 972 (reversal)
032	Fully Accepted OIC – also for TC 972 (reversal)
033	Partially Bankruptcy Abatement – also for TC 972 (reversal)
034	Partial Offer Acceptance – also for TC 972 (reversal)
035	Failure-to-Pay (FTP) trigger – also for TC 972 (reversal)
036	IRS Offset Bypass Refund (IMF) – also for TC 972 (reversal)
037	Manual Refund - Record of Cross Reference TIN or Address – also for TC 972 (reversal)
038	Early Intervention in the Notice System – also for TC 972 (reversal)
039	Used for the CSED Backup recovery
040	BMF. Change deposit requirement to "1" (MFT 01, 09, 11)
041	BMF. Change deposit requirement to "2" (MFT 01, 09, 11)
042	BMF. Sets entity depositor status code
043	Pending Installment Agreement – also for TC 972 (reversal)
044*	BMF – used for recoveries
045*	BMF – used for recoveries
045	Causes IMF generation of TC 400
046	FTD Alert Indicator
047	Taxpayer Has Filed Form 8842 – also for TC 972 (reversal)
048-049	Reserved
050	Sets the BOD-CD and BOD-CLIENT-CD on the account.
051	Federal Employee/Retiree Non-Compliance Indicator – also for TC 972 (IMF reversal)
052*	Generated by QRP runs. Causes returns to resequence two cycles.
053*	Generated by QRP and causes direct deposit to flip to paper.
054	Reserved
055	Duplicate Notice to Spouse Indicator
056	Turn off EIC Recertification Indicator at Master File (IMF)
057	Used by exam to designate a cross-reference account and module that contains relevant documentation – also for TC 972 (reversal).
058	CP-06A Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)
059	CP-06B Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)
060*	Generated to denote FMS Continuous Levy Program
061	Used to inactivate a module previously sent to FMS – also for TC 972 (reversal)
062*	Generated by Federal Payment Levy Program (FPLP).

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Action Code	Definition
063	Identify module as containing an Installment Agreement – also for TC 972 (reversal)
064	Section 3305 Date Indicator (IMF) – also for TC 972 (reversal)
065	Innocent Spouse Form 8857 Indicator – also for TC 972 (IMF reversal)
066	Return receipt signed – also for TC 972 (reversal) <b>Note:</b> If the Due Process was delivered in person, ACs 69 and 66 are input the same date. If the Due Process Notice was left at the Taxpayer's home or business instead of being mailed, ACs 69 & 67 are input the same date.
067	Delivery of Due Process Notice was refused or unclaimed – also for TC 972 (reversal)
068	Due Process Notice was returned undeliverable – also for TC 972 (reversal)
069	Due Process Notice was issued – also for TC 972 (reversal)
070	Module consolidation
071	DMF-Injured Spouse Claims
072	Shareholder return inspected and accepted
073	SS-8-Indicator Code on IMF
074	SS-8-Indicator Code on BMF
075*	3rd Party Database
076	S & L Modular Refund Freeze MFT 02
077	Reversal of S & L Modular Refund Freeze MFT 02
078	FMS Check Forgery, Record of Settlement – also for TC 972 (reversal)
079	FMS Check Forgery, Record of Denial – also for TC 972 (reversal)
080	Identify Competent Authority Claim
081*	Used for the update of the Control DLN (generates CP 276)
082	New Installment Agreement – also for TC 972 (reversal)
083	Reinstatement of Installment Agreement User Fee Paid – also for TC 972 (reversal)
084	Financial Agent for Bank One (Chicago Bank EFTPS prior 2005)
085	Financial Agent for Bank of America
086	Normal Disaster FTF and FTP suspension – also for TC 972
087	Disaster with 7508(a) relief – also for TC 972 (reversal)
088*	BMF CAWR
089	Notice sent and credit freeze issued for Frivolous filer
090	Establish tolerance level for Erroneous abatement
091	Identify/Verify Carryback Return
093	100% Penalty IMF Cross-Reference Information.
094	Reversal of AC 93.
095	American Samoa Underreporter Adjustment
096	Reversal of AC 97
097	100% Penalty BMF Cross-Reference Information.
098	TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module.
099	Received Application for Taxpayer Assistance Order
100	Bankruptcy case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
101	OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
102	Exam Tax Court – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
103	Appeals Tax Court Case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
104	Innocent Spouse Case - Prior to cycle 200504 indicates that an Innocent Spouse Claim was received and an MFT 31 module was created for the culpable spouse. Cycle 200505 and later indicates an Innocent Spouse Claim has been received and MFT 30 joint module was mirrored to MFT 31 module for both the primary and secondary taxpayer.
105	Exam Agreed/Unagreed Cases – also for TC 972 (reversal)
106	Used when account mirrored due to either spouse filing Form 911, Application for Taxpayer Assistance Order– also for TC 972 (reversal).
107	Indicates one spouse has requested an Installment Agreement – also for TC 972 (reversal)

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Action Code	Definition
108	Indicates one spouse has requested a Collection Due Process hearing – also for TC 972 (reversal)
109	Indicates one spouse is Currently Not Collectible (CNC) – also for TC 972 (reversal)
110	Duplicate Assessment of ARDI accounts – also for TC 972 (reversal)
131	Establish a False Credit to clear a debit – also for TC 972 (reversal)
132	Used to write off a balance debt – also for TC 972 (reversal)
133	Identify a signed Justification Memo – also for TC 972 (reversal)
134	Indicates AM TAP or Criminal Investigation. -R Freeze and indication of Letter 4464C sent or CP 05
135	Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal)
136	Indicates AM TAP or Criminal Investigation referral to Exam function
137	Used for Reversal of EITC Filing Status cases – TC 972 only (01-01-2007)
138*	Causes CP 85 generation.
139*	Used to denote that a soft notice was generated for AUR.
140	Identify an account has been marked for possible participation in an illegal tax promotion (reversal)
141	An ASFR return was generated in error – TC 972 only (IMF)
142*	Generated when posting a true duplicate return.
144	Causes IMF to generate a "Dummy IRA" TC 150 – also for TC 972 (reversal).
145	Causes IMF to generate a TC 400 without updating the control DLN (reversal). Note: Reversal will cause IMF to generate a TC 402.
146	Withholding Lock-in Letter sent – also for TC 972 (effective 01-01-2007)
147*	Withholding Compliance (WHC) transcript created – also for TC 972 (this AC is generated and not input by FRM77) (Effective 01-01-2007)
148	Withholding Lock-in modification – also for TC 972 (effective 01-01-2007)
150*	Causes all TCs 150 (except 1040SS) to unpost
154	Reserved
155*	Generated to suppress CP 09.
156	Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal).
157	Prevents the module from leveling at Master File until all related modules are settled or a TC 972 AC 157 is input.
163	Out of Installment status – also for TC 972 (reversal).
164	Identify liability that has been disqualified from IRC 6404(g) interest suspension. New for 2008
169	Indicates that SSA letter created but not sent TC 972 only
170*	Used to reflect 35% HCTC payment
171*	Used to reflect 65% HCTC payment
172	Identify module as being eligible for the Health Coverage Tax Credit (HCTC) – also for TC 972 (reversal)
173	Identify taxpayer accounts where a "netting out" (or offsetting of funds from when a taxpayer goes from a single to joint filer) has occurred – also for TC 972 (reversal).
174*	IMF 2-year review of part pay installment agreement.
190	Causes IMF to Causes IMF to primary stop Backup Withholding (BWH), or restart BWH, or indicate an undeliverable notice was returned – also for TC 972 (reversal). Restricted use of AC 190 for BWH campuses KCSC and PSC only.
99	Indicates AM TAP or Criminal Investigation. -R Freeze and indication of CP 05A sent.
*****	Action Codes 200-214 are reserved for Financial Reporting Input, and restricted to CFO employees.
200	Resolution Trust Company (RTC) – also for TC 972 (reversal)
201	Federal Deposit Insurance Corporation (FDIC) – also for TC 972 (reversal)
202	Both RTC and FDIC – also for TC 972 (reversal)
203	Manual Move to Tax Receivables – also for TC 972 (reversal)
204	Manual Move to Compliance – also for TC 972 (reversal)
205	Manual Move to write-off – also for TC 972 (reversal)
206	Frivolous/Fraudulent Return/Submission – also for TC 972 (reversal)
207	Duplicate Return – also for TC 972 (reversal)
208	Miscellaneous (Memo module) – also for TC 972 (reversal)
209-214	Reserved for financial classification purposes – also for TC 972 (reversal)

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<u>Code</u>	<u>Title</u>	<u>Source</u>	<u>Explanation</u>
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI issuance by reopening a module closed on the TIF.
Z	REVERSAL	Generated	TDI issued because TC 912 or 917 reversed a TC 914 or 916 which had closed a delinquent module on the TIF.
W	"W" CODED TDI	Generated	New TDI issued because TDI modules on previous TDI were closed but account contains at least one delinquent module that no longer meets closure criteria-deleted closing transaction.
X	No longer undeliverable	Generated	Address change has been input.

## 8 Status Indicators – TDI (Edited Values Only)

The following TDI Status Indicators will, when appropriate, appear in the Status History Section of TXMOD. The indicators will appear in the MF Balance field of the Status History Section when the MF Status is 02 or 03.

<u>Indicator</u>	<u>File</u>	<u>Assoc. Status</u>	<u>Explanation</u>
1	I,B,E	02	IDRS has sent first delinquency notice (CP515).
2	I,B,E	02	Second notice sent (CP516).
3	I,B,E	02	Third notice sent (CP517).
4	I,B,E	02	Fourth notice sent (CP518).
5	I,B,E	03	IDRS in TDI status, TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL.
7	I,B,E	03	IDRS in TDI status—ACS TDI issued for this notice.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I,B,E	03	TDI Status to be issued CSCO/ASFR(IMF); A6020b(BMF) only
(blank)	I,B,E	02	This module included on compliance record from Master File to IDRS for issuance of 4 notices and TDI with no primary code.
B	B,I	02	Module on compliance coded for issuance of 1st and 2nd notice only. (Account met BMF suppression criteria or IMF notice only).
C	B,E,I	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595, 596). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in "00" status, or when it will establish a module.
E	B	02	Module on compliance with Primary Code E (TC 148 in account with Entity Indicator 4).
F	B	02	Module on compliance with Primary Code F (Special extract to TDIs based on MFT or District Office).
L	B	02	Module on compliance with Primary Code L (TC 148 in account with Entity Indicator 9).
N	I,B	02	Module on compliance with Primary Code N (TC 148 in account with Entity indicator 7).
P	I,B	02	Module on compliance with primary Code P (TC 148 in account with Entity Indicator 2).
Q	I,B	02	Module on compliance with Primary Code Q (TC 148 in account with Entity Indicator 1).
S	I,B	02	Module on compliance with Primary Code S (TC 148 in account with Entity Indicator 8).
T	I,B	02	Module on compliance with Primary Code T (TC 148 in account with Entity Indicator 5).
U	I,B	02	Module on compliance with Primary Code U (TC 148 in account with Entity Indicator 6).
V	B,E	02	Module on compliance with Primary Code V (TC 474 reversed or TC 474 with Doc Code 49 has expired).
X	B	02	Module on compliance with Primary Code X (liability of last period satisfied for MFT 01, 03, 09 or 11 over 5,000).
Y	B,E	02	Module on compliance with Primary Code Y (TC 592 Posting generated Status 02C).

### (1)TDI Indicator Codes

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<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status at Input</u>	<u>Status Update</u>	<u>Alpha Freeze</u>	<u>MF Freeze Prevents offsets-in</u>	<u>TIF Freeze (bal due notice or TDA status)</u>	<u>Release/Reversal Criteria</u>	<u>Condition after Release</u>	<u>Notes</u>
98	Pending Form 1138 Filed	Any Status	No Change	W-	N/A	Yes Yes	TC 295 Systemic (52 cycles) TC 472 CC 98 Credit or zero balance	A	=

\* Freezes Master File offsets and refunds. No status change when released.

\*\* Except with Priority Codes 6 or 7, or TC 29X with Blocking Series 130-149 (BMF only); 200-299 (IMF or BMF); 400-499 (BMF only); or 960-979 (BMF only).

\*\*\* 470 CC97 may be input on the entity module (00-0000) to freeze credit offset within the entire account. When input to the entity module, normal notice issuance from specific tax periods will not be frozen.

#### Notes

(1) Any TC 470 posted after July 6, 1990 will reverse at 15 cycles or 9 cycles with no control base.

(2) One TC 472 no closing code will reverse all prior unreversed TC 470s with no closing code, cc 90 or cc 93.

(3) Does not release IDRS balance due notice/TDA freeze.

(4) Suspends CSED. Applies only to IRC 6694(c)(3), IRC 6703(c)(3), or similar statutes.

#### Condition After Release

(a) Releases Master File offset and alpha (W- or D- or J) only.

(b) Releases IDRS balance due notice/TDA freeze, and updates to next notice/TDA status. IF CC 94, TC 29x also releases master file notice

(c) Removes alpha W-.

(d) Releases Master File offset freeze, alpha W-, and IDRS balance due notice/TDA Freeze.

(e) No IDRS balance due notice/TDA issued. Remains in status 53-4.

(f) Status 12 if result will be zero balance. If balance will remain, and no hold code, Master File notice.

(g) Effective 1/1/90, resumes balance due routine at the point the module was frozen by updating to the next status and releasing the appropriate notice. Exception: If the last status was 58, 22, 24, or 25 and 18 cycles have passed since the 4th notice was issued, the 4th notice will be reissued. If less than 18 cycles, TDA will be issued.

#### (8) TC 520 Closing Code Chart

<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status</u>	<u>Alpha Freeze</u>	<u>MF Acct. or Module Freeze*</u>	<u>TIF Acct. or Module Freeze**</u>	<u>CSED Suspended</u>	<u>Need CC to Release</u>
60	Bankruptcy	72	-V	Account	Account	Yes	Yes
61	Bankruptcy	72	-V	Account	Account	Yes	Yes
62	Bankruptcy	72	-V	Account	Account	Yes	Yes
63	Bankruptcy	72	-V	Account	Account	Yes	Yes
64	Bankruptcy	72	-V	Account	Account	Yes	Yes

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<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status</u>	<u>Alpha Freeze</u>	<u>MF Acct. or Module Freeze*</u>	<u>TIF Acct. or Module Freeze**</u>	<u>CSED Suspended</u>	<u>Need CC to Release</u>
65	Bankruptcy	72	-V	Account	Account	Yes	Yes
66	Bankruptcy	72	-V	Account	Account	Yes	Yes
67	Bankruptcy	72	-V	Account	Account	Yes	Yes
70	Litigation	72	-W	Account	Module	No	No
71	Refund Litigation	No	-W	Module	No	No	No
	Change						
72	Tax Court Case	No	-W	Module	No	No	No
	Change						
73	Refund Litigation	72	-W	Module	Module	No	No
74	Tax Court Case	72	-W	Module	Module	No	No
75	Litigation	No	-W	Account	No	No	No
	Change						
76	Collection Due Process (CDP) filed (Lien)	72	-W	Account	Module	Yes	Yes****
77	Collection Due Process (CDP) filed (Levy)	72	-W	Account	Module	Yes	Yes****
78	Litigation	72	-W	Account	Module	Yes	No
79	Litigation	71	-W	Account	Module	Yes	No
80	Litigation	72	-W	Account	Module	Yes	No
81	Litigation	72	-W	Account	Module	Yes	Yes***
82	CVPN with Appeal Rights	72	-W	Account	Module	Yes	No
83	Bankruptcy	72	-V	Account	Module	Yes	No
84	Litigation	No	-W	Account	No	Yes	No
	Change						
85	Bankruptcy	72	-V	Account	Account	Yes	Yes***
86	Bankruptcy	72	-V	Account	Account	Yes	Yes***
87	Bankruptcy	72	-V	Account	Account	Yes	Yes***
88	Bankruptcy	72	-V	Account	Account	Yes	Yes***
89	Bankruptcy	72	-V	Account	Account	Yes	Yes***

Effective 1/1/2002, TC 520 Closing Codes 86, 87, 88, and 89 will not be available for new inputs. Open cases that already have these closing codes will remain operational until they are reversed.

\*Frozen from Master File offsets (in out), refund, or credit elect.

\*\*Frozen from releasing IDRS balance due notice or TDA.

\*\*\*Effective 1/19/91, a TC 521 input with a bankruptcy indicator 999 will reverse all open TC 520 CC 81 or 85 thru 89 within the module.

\*\*\*\*If the TC 520 CC 76 or 77 posted before cycle 200101, then it must be reversed using TC 521 without a closing code.

The 6X Series cannot be input with a transaction date prior to January 1, 1995.

Closing Codes 60-63 only allows post petition credits to offset to post petition tax years and Closing Code 62 and 63 will freeze remaining credit after offset.

Closing Codes 64 - 67 allow pre-petition credits to offset to pre-petition tax years and allows post petition credits to offset to post petition tax years and Closing Codes 66 and 67 will freeze remaining credit after offset.

Closing Codes 60, 62, 64 and 66 allow post petition tax years to go to IDRS balance due notice or TDA.

When TC 520 CC 83, 85, through 89 is input a three-digit indicator is also input signifying proceeding type, claim type and whether an installment plan is involved. Closing code used to input the three digit indicator should be the same as the current open closing code. The indicator codes are:

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